

Sec. 20.128. Property tax credit for conservation land.

- (a) In this section, the following words have the meanings indicated.
 - (1) *Conservation land* has the meaning stated in § 9-220 of the tax-property article of the Annotated Code of Maryland.
 - (2) *Land trust* has the meaning stated in § 9-220 of the tax-property article of the Annotated Code of Maryland.
 - (b) In accordance with § 9-220 of the tax-property article of the Annotated Code of Maryland, the owner of real property may receive a property tax credit equal to 100% of the county property tax imposed on the real property if:
 - (1) The property is conservation land; or
 - (2) The property owner is a land trust and the property is used:
 - (i) To assist in the preservation of a natural area;
 - (ii) For the environmental education of the public;
 - (iii) Generally to promote conservation;
 - (iv) For the maintenance of:
 - 1. A natural area for public use; or
 - 2. A sanctuary for wildlife; or
 - (v) To conserve agricultural land and to promote continued agricultural use of the land.
 - (c) For a land trust to qualify for the credit, the land trust must:
 - (1) Be certified by the Maryland Environmental Trust to be a land trust in good standing and to have a cooperative agreement in effect; and
 - (2) Obtain a periodic written certification as scheduled by the Maryland Environmental Trust.
 - (d) The tax credit authorized by this section continues as long as the owner and property remain qualified under subsections (b) and (c) of this section.
 - (e) To receive the credit, a property owner shall submit an application to the Department of Finance:
 - (1) On the form that the Department of Finance requires;
 - (2) That demonstrates that the owner is entitled to the credit; and
 - (3) On or before the date that the Department of Finance sets.
1. (C.B. 51, 2006, § 1)



HOWARD COUNTY, MARYLAND
DIRECTOR OF FINANCE
GEORGE HOWARD BUILDING
3430 COURT HOUSE DRIVE
ELLICOTT CITY, MD 21043

**APPLICATION FOR TAX CREDIT
FOR CONSERVATION LANDS**

HOWARD COUNTY CODE SECTION 20.128

In accordance with the provisions of § 9-220 of the Tax-Property Article of the Annotated Code of Maryland, an owner of real property may receive a property tax credit equal to 100% of the county property tax imposed on real property if the property is conservation land OR the property owner is a Land Trust and the property is used to assist in the preservation of a natural area, for the environmental education of the public, generally to promote conservation, for the maintenance of a natural area for public use or a sanctuary for wildlife, or to conserve agricultural land and to promote continued agricultural use of the land.

The application shall be filed no later than April 1 prior to the first taxable year for which the credit is sought. All taxes are due and payable when issued. The credit may not exceed the amount of County Property Tax.

Date of Application _____ Tax Year beginning _____
Property Account Number _____
Owner's Name _____
Mailing Address _____

Section I:

Is this property is conservation land? ☐ Yes ☐ No

If yes, please attach copy of perpetual conservation easement or other proof of qualification under §9-220 of the Tax-Property Article of the Annotated Code of Maryland.

Section II:

Is this property owned by a Land Trust certified by Maryland Environmental Trust? ☐ Yes ☐ No

If yes, please attach a copy of your written certification from Maryland Environmental Trust.

Is the property used :

- | | |
|--|--|
| (I) to assist the preservation of a natural area? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| (II) for the environmental education of the public? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| (III) generally to promote conservation? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| (IV) for the maintenance of: | |
| 1. a natural area for public use? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 2. a sanctuary for wildlife? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| (V) to conserve agricultural land and to promote continued agricultural use of the land? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Signature of Owner

THIS APPLICATION IS AVAILABLE alternative FORMATS –to request a different format please call 410-313-4076.

(Do Not Write Below This Line)

Assessment _____ County Tax _____
Amount of Credit _____ Approved: _____
Disapproved: _____ Reason: _____